IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

ALICE KRAMER, as Personal Representative of the Estate of Arthur Kramer

Plaintiff,

v.

CIVIL ACTION No. 08-cv-2429

LOCKWOOD PENSION SERVICES, INC., TALL TREE ADVISORS, INC., LIFE PRODUCTS CLEARING, LLC, TRANSAMERICA OCCIDENTAL LIFE INSURANCE CO., PHOENIX LIFE INSURANCE CO., LINCOLN LIFE & ANNUITY CO. OF NEW YORK, LORI CALLEGARI, AND TD BANKNORTH INC.,

Defendants.

ENTRY OF APPEARANCE

Kindly enter the appearance of Katherine L. Villanueva as counsel for Lincoln Life &

Annuity Co. of New York in the above-captioned matter.

Dated: March 19, 2008

Katherine L. Villanueva Attorney I.D. No. 4335543 Drinker Biddle & Reath LLP

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OF COUNSEL

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CERTIFICATE OF SERVICE

I, Katherine L. Villanueva, hereby certify that on the date set forth below I caused to be served the foregoing document, via the United States Mail, to all counsel of record listed below.

Stuart I. Friedman
Andrew A. Wittenstein
Claire L. Chau
Friedman & Wittenstein
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New York, New York 10022

Dated: March 19, 2008